# OFFICIAL BUDGET FORMS CITY OF SOMERTON

Fiscal Year 2018

#### **CITY OF SOMERTON**

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### **CITY OF SOMERTON**

### **Resolution for the Adoption of the Budget**

### Fiscal Year 2018

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on,, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of, and
WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on,, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on,, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and
WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it
RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of for the fiscal year
Passed by theCity/Town Council, this day of
APPROVED:
Mayor
ATTEST:
Clerk

#### CITY OF SOMERTON Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2018

		s	FUNDS								
Fiscal Year		c h	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	Е	10,559,593	3,524,730	1,163,374	13,685,231	0	11,942,283	0	40,875,211	
2017	Actual Expenditures/Expenses**	Е	8,608,771	809,054	0	1,525,507	0	3,952,147	0	14,895,479	
2018	Fund Balance/Net Position at July 1***									0	
2018	Primary Property Tax Levy	В	584,746							584,746	
2018	Secondary Property Tax Levy	В								0	
2018	Estimated Revenues Other than Property Taxes	С	10,000,034	4,573,152	1,525,661	16,788,453	0	10,165,436	0	43,052,735	
2018	Other Financing Sources	D	0	0	0	0	0	0	0	0	
2018	Other Financing (Uses)	D	0	0	0	0	0	0	0	0	
2018	Interfund Transfers In	D	0	1,525,661	0	0	0	0	0	1,525,661	
2018	Interfund Transfers (Out)	D	1,525,661	0	0	0	0	0	0	1,525,661	
2018	Reduction for Amounts Not Available:										
LESS:	Amounts for Future Debt Retirement:									0	
										0	
										0	
										0	
2018	Total Financial Resources Available		9,059,119	6,098,812	1,525,661	16,788,453	0	10,165,436	0	43,637,481	
2018	Budgeted Expenditures/Expenses	Е	10,584,880	3,812,694	1,525,661	17,548,910	0	10,165,436	0	43,637,581	

AFEINDITURE LIMITATION COMPARISON	2017	2010
Budgeted expenditures/expenses	\$ 40,875,211	\$ 43,637,581
Add/subtract: estimated net reconciling items		
Budgeted expenditures/expenses adjusted for reconciling items	40,875,211	43,637,581
Lace: actimated exclusions		

40,875,211 \$ 43,637,581

5. Amount subject to the expenditure limitation

6. EEC expenditure limitation

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

- Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.
- Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

1. 2.

Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

4/15 SCHEDULE A

# CITY OF SOMERTON Tax Levy and Tax Rate Information Fiscal Year 2018

			2017		2018
1.	Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$		\$	
2.	Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$			
3.	Property tax levy amounts A. Primary property taxes	\$	573,010	\$	584,746
	<ul><li>B. Secondary property taxes</li><li>C. Total property tax levy amounts</li></ul>	\$	573,010	\$	584,746
4.	Property taxes collected*  A. Primary property taxes  (1) Current year's levy  (2) Prior years' levies  (3) Total primary property taxes  B. Secondary property taxes  (1) Current year's levy  (2) Prior years' levies  (3) Total secondary property taxes  C. Total property taxes collected	\$ \$ \$ \$			
5.	Property tax rates A. City/Town tax rate (1) Primary property tax rate (2) Secondary property tax rate (3) Total city/town tax rate		1.7720	_	1.7501 1.7501
	B. Special assessment district tax rates Secondary property tax rates - As of the date to city/town was operating special property taxes are levied. For information pertained their tax rates, please contact the city/town.	ecial as aining	ssessment distric	ts for	which secondary

4/15 SCHEDULE B

<sup>\*</sup> Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

SOURCE OF REVENUES		ESTIMATED REVENUES 2017		ACTUAL REVENUES* 2017		ESTIMATED REVENUES 2018
ENERAL FUND			-		-	2010
Local taxes City Sales Tax	_ \$_	2,000,000	\$_	2,041,933	\$_	2,438,214
			<u>-</u>		_	
Licenses and permits		00.000		00.745		00.500
Business License		32,093	_	28,715	_	32,500
Animal License & Liquor License Building Permit Fees		8,335 262,816	-	7,197 299,023	_	10,349 125,400
Franchise Fees		100,000	_	59,619	_	100,000
Franchise Fees		100,000	_	59,619	_	100,000
Intergovernmental						
Vehicle License Tax		568,800		547,362		611,369
State Shared Income Tax		1,842,191	<u> </u>	1,687,596	_	1,853,977
State Sales Tax		1,417,310	<u> </u>	1,252,759	_	1,403,974
Reimbursements		25,000	_	115,059	_	67,557
Charges for services						
Planning & Zoneing Fees		39,038		47,945		82,264
Ambulance Fees		2,702,830	_	1,182,822	_	1,495,252
Recreation Fees		317,231	_	142,665	-	394,300
Fines and forfeits City Court Restitution		100,000 3,000	_	91,275 1,805	_	110,000 3,000
Impound Sales		100	_	,	_	5,000
Interest on investments			_		-	
Interest		5,000		8,997		8,500
Energy Credits		33,605	_	7,071		33,605
Misc Grant Revenue		40,780	_		_	52,800
In-lieu property taxes			_			
					_	
Contributions			_		_	
Misc Revenue		321,500		189,175	_	605,224
WACOG		193,864	_	127,843	_	200,000
Miscellaneous			_		-	
Transfer Out		(936,000)				(964,561)
Transfer In		240,400	_	2	_	597,400
Sundry Revenue		120,000	_	12,973	_	120,000
Cocopah Obligation		548,325	_	460,432	_	613,909
Total General Fun	d \$_	9,986,217	\$	8,312,268	\$	10,000,034

<sup>\*</sup> Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

SOURCE OF REVENUES		ESTIMATED REVENUES 2017		ACTUAL REVENUES* 2017		ESTIMATED REVENUES 2018
SIAL REVENUE FUNDS	_		_		_	2010
Gas Tax	\$	1,182,576	\$	1,097,441	\$	1,247,398
Fund Balance	. ¥_	162,566	Ψ_	1,001,111	Ψ_	179,751
Transfer Out Debt Service	_	(166,254)	_		_	(166,254)
Transfer In	-	20,000	_		_	50,000
	\$	1,198,888	\$	1,097,441	\$	1,310,895
School Resource Officer	\$	103,133	\$	27,572	\$	103,133
GITEM		80,916		40,072		80,916
Operation Stone Garden		377,197		11,200		377,197
Admin Hearing Fees		33,800		13,050		33,800
	\$	595,046	\$	91,894	\$	595,046
Yuma County Narcotics Task Force	\$	136,517	\$	32,155	\$_	136,517
Towing and Storage		22,120		10,225		22,120
Transfer In	_	6,774	_		_	6,774
	\$	165,411	\$	42,380	\$	165,412
Public Safety Impact Fees	\$_	70,889	\$_	116,097	\$_	138,099
Transportation Impact Fees		104,359	_	159,548	_	196,826
Parks Impact Fees		225,138	_	123,576	_	145,578
Transfer Out		(56,712)	_		_	
	\$_	343,674	\$_	399,221	\$_	480,504
Court Enhancement Fund	\$_	151,326	\$_	28,077	\$_	172,476
Misc Grant (Cocopah)		13,000	_	11,772		13,000
EOC Fund	_	10,000	_		_	10,000
	\$	174,326	\$_	39,849	\$	195,476
Pulbic Safety Special Projects	\$_	1,614,789	\$_		\$_	1,614,789
Assessment Districts		176,330	_	159,855	_	189,395
	\$	1,791,119	\$_	159,855	\$_	1,804,184
Court Trust Fund	\$_	16,723	\$_	4,186	\$_	21,636
	\$_	16,723	\$	4,186	\$_	21,636
	\$_		\$_		\$_	
	\$		\$		\$	
Total Special Revenue Funds	· -	4,285.187	· -	1,834,825	· _	4,573,152
L	· -	,,	–	, ,- ==	· —	,,

<sup>\*</sup> Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

		ESTIMATED REVENUES		ACTUAL REVENUES*		ESTIMATED REVENUES
SOURCE OF REVENUES		2017	_	2017		2018
EBT SERVICE FUNDS						
Transferred In from Gen Fund	\$_	969,762	\$		\$	1,332,049
Transferred In from Public Works		16,000				16,000
Transferred In from HURF		120,000				120,000
Transferred In from PSF Impact Fees		57,612 1,163,374	<b>-</b>		\$	57,612 1,525,661
	Ψ	1,100,014	Ψ		Ψ	1,323,001
	\$		\$		\$	
	 		<u> </u>		<u> </u>	
	<b>-</b>		· ·		·	
	\$_ 		\$		\$	
	\$_		\$		\$	
	\$		\$		\$	
			_			
	\$		\$		\$	
Total Debt Service Fund APITAL PROJECTS FUNDS	ls \$_	1,163,374	\$		\$	1,525,661
Water Capital Projects	\$	912,000	\$		\$	206,144
Waste Water Projects		700,000	· -	284,725	·	720,000
HURF Capital Projects		50,000				50,000
General Fund Capital Projects		10,999,773		1,106,508	_	15,559,009
	\$	12,661,773	\$	1,391,233	\$	16,535,153
Transfer In	\$_	263,000	\$		\$	253,300
	 	263,000	\$		\$	253,300
	\$		\$		\$	
			_		_	
	\$_		\$		\$	
	\$		\$		\$	
			_		_	
	\$_		\$		\$	

<sup>\*</sup> Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

		ESTIMATED REVENUES 2017		ACTUAL REVENUES* 2017		ESTIMATED REVENUES
SOURCE OF REVENUES  MANENT FUNDS	_	2011		2011	_	2018
	\$_		\$		\$_	
	_				_	
	_				_	
	\$		\$		\$	
	\$		\$		\$	
	_					
	-				_	
	\$		\$		\$	
	\$		\$		\$	
	_				_	
	\$		\$		\$	
	Ψ_		Ψ		Ψ	
	\$		\$		\$	
	Ψ_		Ψ		Ψ_	
	\$		\$		\$	
	-				• • –	
Total Permanent Funds	\$_		\$		\$_	
RPRISE FUNDS						
Misc Water/Interest/Energy Credits/Grant	\$	1,852,970	<b>¢</b>	522,612	Φ.	149,0
Water - Charges for Services	Ψ_	1,289,773	Ψ	1,049,368	Ψ_	1,117,6
Transfers		1,525,500		, ,		1,036,0
Water - Misc Charges/Turn On/Finance		90,051		52,633		60,2
	\$	4,758,294	\$	1,624,613	\$_	2,363,0
			_		_	
Sewer - Misc Water/Interest/Energy Sewer - Charges for Services	\$_	16,341 1,855,107	\$	4,956 1,560,256	\$_	351,7 1,667,6
Transfers	_	1,637,677	-	1,560,256	_	1,637,6
Sewer - Misc Revenue	_	2,114,144	-		_	1,868,9
	\$	5,623,269	\$	1,565,212	\$	5,526,0
Sanitation - Building Permits/Containers	\$_	7,700	\$	10,315	\$_	5,7
Recycling Revenue		33,469		39,768	_	43,6
Transfers	_	221,678		740 000	_	221,6
Charges for Services	Φ_	797,874	e —	712,239	Φ_	769,1
	\$_	1,060,721	\$	762,322	\$_	1,040,1
Water Impact Fees	\$		\$	13,021	\$	
Sewer Impact Fees	Ψ_	350,000	Ψ	596,059	Ψ_	827,9
Fund Balance	_	500,000		223,000	_	1,118,8
Transfers		(350,000)	-			(710,5
	\$	500,000	\$	609,080	\$	1,236,2
Total Enterprise Funds	\$	11,942,284	\$	4,561,227	\$	10,165,43
i otal Enterprise i ulius	Ψ	11,072,204	Ψ	7,001,221	Ψ	10,100,40

<sup>\*</sup> Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

4/15 SCHEDULE C

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
		\$	\$
	\$		\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 40,301,835	\$ 16,099,553	\$ 43,052,735

<sup>\*</sup> Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

4/15 SCHEDULE C

# CITY OF SOMERTON Other Financing Sources/<Uses> and Interfund Transfers Fiscal Year 2018

		OTHER F	<b>010</b>			INTERFUNI	D TR. 2018	ANSFERS
FUND	-	SOURCES		<uses></uses>		IN		<out></out>
GENERAL FUND		_						
General Fund Debt Services	\$_		\$_		\$		\$	1,332,049
HURF Debt Service								16,000
Impact Fees PSF			_		_			120,000
Impact Fees Trans	_		_		_		_	57,612
Total General Fund	\$		\$		\$		\$	1,525,661
SPECIAL REVENUE FUNDS	_		_				-	1,0=0,00
	\$		\$		\$	1,332,049	\$	
HURF Debt Service	Ψ_		Ψ_		Ψ_	16,000	Ψ_	
Water Fund Debt Service	_		_		_	120,000	_	
Waste Water Debt Service						57,612		
Total Consciol Devenue Frends	φ_		φ_			4 505 664	φ	
Total Special Revenue Funds	<b>\$</b> _		<b>\$</b> _		ъ_	1,525,661	\$	
DEBT SERVICE FUNDS	•		•		•		•	
	\$_		\$_		\$_		\$_	
	_		_					
	_				_		_	
Total Debt Service Funds	\$		\$		\$		\$	
CAPITAL PROJECTS FUNDS								
	\$		\$		\$		\$	
	_		_				-	
	_		_		_			
Total Capital Projects Funds	φ_		φ_		\$		\$_	
	Ψ_		Ψ_		Ψ_		Ψ_	
PERMANENT FUNDS	Φ		φ		φ		<b>c</b>	
	Φ_		Φ_		Φ_		Φ_	
	_		_		_		_	
Total Permanent Funds	\$		\$		\$		\$_	
ENTERPRISE FUNDS	Ψ_		Ψ_		· •		Ψ_	
	\$		\$		\$		\$	
	Ψ_		Ψ_		Ψ_		Ψ_	
	_		_					
	_		_		_		_	
Total Enterprise Funds	\$		\$		\$		\$	
INTERNAL SERVICE FUNDS								
	\$		\$		\$		\$	
	_		_		_		_	
	_				_			
Total Internal Service Funds	\$		\$		\$		\$	
TOTAL ALL FUNDS	\$		\$_		\$	1,525,661	\$	1,525,661

#### CITY OF SOMERTON Expenditures/Expenses by Fund Fiscal Year 2018

FUND/DEPARTMENT		ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	•	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ı	ACTUAL EXPENDITURES/ EXPENSES* 2017		BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND								
Mayor & Council	\$	776,777	\$		\$	310,459	\$	980,627
Administration/City Clerk	Τ,	1,405,272	, ,		*	709,964	*	1,583,202
Finance		1,119,767	•		ii	812,836		694,589
Economic Development	•	230,875	•		ii	237,374		395,800
Community Dev/Animal Control	•	461,325	•		ii	337,875		447,311
Court	•	383,523	•		ļi	360,371		481,647
Police Department	•	2,355,718	•		ii	2,194,183		2,544,008
Fire & Ambulance		1,997,166	•		i)	2,061,001		2,116,418
Ambulance - San Luis	•	368,768	•		ii	128,162		, ,
Senior Center		188,074	•		i)	198,610		223,320
Parks & Rec		1,272,328	•		i)	1,257,934		1,117,957
Total General Fund	\$	10,559,593	\$		\$	8,608,771	\$	10,584,880
SPECIAL REVENUE FUNDS		, ,				· ·		
HURF	\$	1,198,888	\$		\$	652,876	\$	1,310,895
Dev Impact Fees		343,674				,	•	480,504
Court Enhancement Fund/Trust		168,049	•		ii	15,569		194,112
EOC Fund/Cocopah Donation		23,000	•		ii	,		23,000
Assessment Districts		176,330	•		ii	140,610		189,395
Public Safety Special Projects		1,614,789	•		i)	-,		1,614,789
Total Special Revenue Funds	\$	3,524,730	\$		\$	809,054	\$	3,812,694
DEBT SERVICE FUNDS								
Debt Service	\$	1,163,374	\$		\$		\$	1,525,661
Total Debt Service Funds	\$	1,163,374	\$		\$		\$	1,525,661
CAPITAL PROJECTS FUNDS	•	40.004.770	_		_	4 004 000	•	40 700 450
Capital Improvement Projects	\$	12,924,773	\$		\$	· · ·	\$	16,788,453
Misc Project Fund		760,458	•			134,274		760,458
Total Capital Projects Funds	\$	13,685,231	\$		\$	1,525,507	\$	17,548,910
PERMANENT FUNDS	\$		\$		\$		\$	
Total Permanent Funds	\$		\$		\$		\$	
ENTERPRISE FUNDS			•		•			
Water Fund	\$	4,758,294	\$		\$	1,624,613	\$	2,363,020
Sewer/Sanitation Funds	Ψ	6,683,989	Ψ		Ψ	2,327,534	Ψ	6,566,156
Utility Impact Fees	•	500,000	•		į	2,021,004		1,236,260
Total Enterprise Funds	\$				\$	3,952,147	\$	10,165,436
•	Ψ	11,342,203	Ψ		Ψ	0,002,147	Ψ	10,100,400
INTERNAL SERVICE FUNDS	\$		\$		\$		\$	
			_				_	
<b>Total Internal Service Funds</b>			\$		\$		\$	
TOTAL ALL FUNDS	\$	40,875,211	\$		\$	14,895,479	\$	43,637,581

<sup>\*</sup> Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

#### CITY OF SOMERTON Expenditures/Expenses by Department Fiscal Year 2018

EPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES EXPENSES 2018
City Clerk: General Fund	\$	\$	\$	\$
List other funds				
	\$	\$	\$	\$
List Department:				
General Fund List other funds	\$	_ \$ 	\$	_ \$
Department Total	\$	\$	\$	\$
List Department:				
General Fund List other funds	\$	\$	\$	\$
Department Total	\$	\$	\$	\$

<sup>\*</sup> Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

# CITY OF SOMERTON Full-Time Employees and Personnel Compensation Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018		Employee Salaries and Hourly Costs 2018	ı	Retirement Costs 2018	Ī	Healthcare Costs 2018	ı	Other Benefit Costs 2018		Total Estimated Personnel Compensation 2018
GENERAL FUND	80	\$_	3,517,590	\$	886,942	\$	747,767	\$_	634,549	\$_	5,786,847
SPECIAL REVENUE FUNDS HURF	14	\$	248,850	\$	31,706	\$	93,231	\$_	55,311	\$_	429,099
Total Special Revenue Funds	14	\$_	248,850	\$	31,706	\$	93,231	\$	55,311	\$	429,099
DEBT SERVICE FUNDS		\$_		\$		\$		\$_		\$_	
Total Debt Service Funds		\$		\$		\$		\$		\$	
CAPITAL PROJECTS FUNDS		\$_		\$		\$		\$_		\$_	
Total Capital Projects Funds		\$		\$		\$		\$		\$	
PERMANENT FUNDS		\$_		\$		\$		\$_		\$_	
Total Permanent Funds		\$		\$		\$		\$		\$	
ENTERPRISE FUNDS Sanitation	3	\$_	281,077	\$		\$		\$_	46,602	\$_	405,374
Sewer Water	5 9	_	426,742 378,855		50,414 50,627		55,473 60,094	- - 	57,293 100,248	_	589,921 589,825
Total Enterprise Funds	17	\$_	1,086,674	\$	132,014	\$	162,289	\$_	204,143	\$_	1,585,120
INTERNAL SERVICE FUND		\$_		\$		\$		\$_		\$_	
Total Internal Service Fund		\$		\$		\$		\$		\$	
TOTAL ALL FUNDS	111	\$	4,853,114	\$	1,050,663	\$	1,003,287	\$_	894,002	\$_	7,801,066